

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

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PUBLIC SERVICE
COMMISSION

In the Matter of:

THE APPLICATION OF KENTUCKY POWER)
COMPANY FOR GENERAL ADJUSTMENT) CASE NO. 2013-00197
OF ITS EXISTING RATES)

ATTORNEY GENERAL'S INITIAL DATA REQUESTS

Comes now the intervenor, the Attorney General of the Commonwealth of Kentucky, by and through his Office of Rate Intervention, and subject to the Public Service Commission's ["the Commission"] granting him the extension of time pursuant to motion dated 27 August 2013, submits these Initial Requests for Information to Kentucky Power Co. ["KPCo " or "the Company"] to be answered by the agreed date of 18 September 2013 or otherwise specified in the Commission's final order relating to the Attorney General's motion, and in accord with the following instructions:

(1) In each case where a request seeks data provided in response to a staff request, reference to the appropriate request item will be deemed a satisfactory response.

(2) Please identify the witness(es) who will be prepared to answer questions concerning each request.

(3) Please repeat the question to which each response is intended to refer. The Office of the Attorney General can provide counsel for KPCo with an electronic version of these data requests, upon request.

(4) These requests shall be deemed continuing so as to require further and supplemental responses if the company receives or generates additional information within the scope of these requests between the time of the response and the time of any hearing conducted hereon.

(5) Each response shall be answered under oath or, for representatives of a public or private corporation or a partnership or association, be accompanied by a signed certification of the preparer or person supervising the preparation of the response on behalf of the entity that the response is true and accurate to the best of that person's knowledge, information, and belief formed after a reasonable inquiry.

(6) If any request appears confusing, please request clarification directly from the Office of Attorney General.

(7) To the extent that the specific document, workpaper or information as requested does not exist, but a similar document, workpaper or information does exist, provide the similar document, workpaper, or information.

(8) To the extent that any request may be answered by way of a computer printout, please identify each variable contained in the printout which would not be self evident to a person not familiar with the printout.

(9) If the company has objections to any request on the grounds that the requested information is proprietary in nature, or for any other reason, please notify the Office of the Attorney General as soon as possible.

(10) As used herein, the words "document" or "documents" are to be construed broadly and shall mean the original of the same (and all non-identical copies or drafts

thereof) and if the original is not available, the best copy available. These terms include all information regardless of the medium or media in which they are recorded (including electronic media and e-mail), in any written, graphic or other tangible form including, but not necessarily limited to: all reports; memoranda; books or notebooks; written or recorded statements, interviews, affidavits and depositions; all letters or correspondence; telegrams, cables and telex messages; contracts, leases, insurance policies or other agreements; warnings and caution/hazard notices or labels; mechanical and electronic recordings and all information so stored, or transcripts of such recordings; calendars, appointment books, schedules, agendas and diary entries; notes or memoranda of conversations (telephonic or otherwise), meetings or conferences; legal pleadings and transcripts of legal proceedings; maps, models, charts, diagrams, graphs and other demonstrative materials; financial statements, annual reports, balance sheets and other accounting records; quotations or offers; bulletins, newsletters, pamphlets, brochures and all other similar publications; summaries or compilations of data; deeds, titles, or other instruments of ownership; blueprints and specifications; manuals, guidelines, regulations, procedures, policies and instructional materials of any type; photographs or pictures, film, microfilm and microfiche; videotapes; articles; announcements and notices of any type; surveys, studies, evaluations, tests and all research and development (R&D) materials; newspaper clippings and press releases; time cards / records, employee schedules or rosters, and other payroll records; cancelled checks, invoices, bills and receipts; and writings of any kind and all other tangible things upon which any handwriting, typing, printing,

drawings, representations, graphic matter, magnetic or electrical impulses, or other forms of communication are recorded or produced, including audio and video recordings, computer stored information (whether or not in printout form), computer-readable media or other electronically maintained or transmitted information, and all other rough drafts, revised drafts (including all handwritten notes or other marks on the same) and copies of documents as hereinbefore defined by whatever means made.

(11) For any document withheld on the basis of privilege, state the following: date; author; addressee; indicated or blind copies; all persons to whom distributed, shown, or explained; and, the nature and legal basis for the privilege asserted.

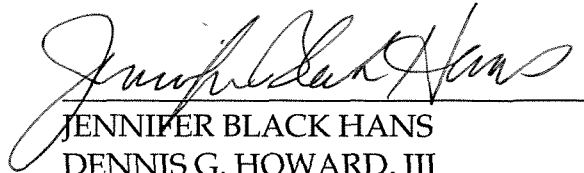
(12) In the event any document called for has been destroyed or transferred beyond the control of the company:

(a) please identify: (i) the person by whom it was destroyed and/or transferred; (ii) the transferee; and (iii) the person authorizing the destruction or transfer; and

(b) state: (i) the time, place, and method of destruction or transfer; and, (ii) the reason(s) for its destruction or transfer. If destroyed or disposed of by operation of a retention policy, state the retention policy.

(13) Please provide written responses, together with any and all exhibits pertaining thereto, in one or more bound volumes, separately indexed and tabbed by each response, in compliance with Kentucky Public Service Commission Regulations.

Respectfully submitted,
JACK CONWAY
ATTORNEY GENERAL



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Certificate of Service and Filing

Counsel certifies that an original and ten photocopies of the foregoing were served and filed by hand delivery to Jeff Derouen, Executive Director, Public Service Commission, 211 Sower Boulevard, Frankfort, Kentucky 40601; counsel further states that true and accurate copies of the foregoing were mailed via First Class U.S. Mail, postage pre-paid, to:

Ranie Wohnhas
Managing Director
Kentucky Power Company
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Frankfort, KY 40602

Honorable Mark R Overstreet
Attorney at Law
Stites & Harbison
P. O. Box 634
Frankfort, KY 40602-0634

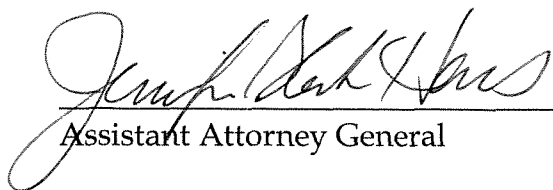
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this 4th day of September, 2013



Assistant Attorney General

APPLICATION OF KENTUCKY POWER COMPANY FOR
A GENERAL ADJUSTMENT OF ELECTRIC RATES
ATTORNEY GENERAL'S INITIAL DATA REQUESTS
CASE No. 2013-00197

General Rate of Return

1. Please provide Microsoft Excel copies of all rate of return schedules with fully linked data and formulas so that capital amounts, cost rates, and calculations can be tracked among the schedules.
2. Please provide copies of all presentations made to rating agencies and/or investment firms by Kentucky Power Company and/or American Electric Power Company between January 1, 2010 and the present.
3. Please provide copies of all prospectuses for any security issuances by Kentucky Power Company and/or American Electric Power Company between January 1, 2010 and the present.
4. Please provide copies of credit reports for Kentucky Power Company and/or American Electric Power Company between January 1, 2008 and the present from the major credit rating agencies (Moody's, S&P, and Fitch).
5. Please provide the corporate credit and bond ratings assigned to Kentucky Power Company, American Electric Power Company, and the other operating subsidiaries of AEP since the year 2005 by S&P, Moody's, and Fitch. For any change in the credit and/or bond rating, please provide a copy of the associated report.
6. Please provide the breakdown in the expected return on pension plan assets for Kentucky Power Company. Specifically, please provide the expected return on different assets classes (bonds, US stocks, international stocks, etc.) used in determining the expected return on plan assets. Please provide all associated source documents and work papers.
7. As to the Application generally, please provide the following:
 - a. The authorized and earned return on common equity for Kentucky Power Company and the other operating subsidiaries of AEP over the past five years; and
 - b. The earned return on equity for American Electric Power Company for the past five years.
8. Please provide copies of the financial statements (balance sheet, income statement, statement of cash flows, and the notes to the financial statements) for 2011 and 2012 for Kentucky Power Company and American Electric Power Company.

APPLICATION OF KENTUCKY POWER COMPANY FOR
A GENERAL ADJUSTMENT OF ELECTRIC RATES
ATTORNEY GENERAL'S INITIAL DATA REQUESTS
CASE No. 2013-00197

Rate of Return on Common Equity

9. Please provide a copy of Dr. Avera's direct testimony in Microsoft Word.
10. Please provide copies of all source documents, articles, cited documents listed in footnotes, regulatory decisions, work papers, and other sources used in the development and preparation of the testimony of Dr. Avera.
11. With reference to Dr. Avera's direct testimony at pages 16-17, please complete or otherwise provide the following information:
 - a. Indicate the universe of utility companies as indicated by *Value Line Investment Survey*,
 - b. List the companies eliminated from the group from each of the screens; and
 - c. List/provide the reasons each of the companies were eliminated.
12. Please provide copies of the source documents, work papers, and underlying data used in the development of Exhibits WEA-2 through WEA-10. For each Exhibit, please provide the data and work papers in both hard copy and electronic formats (Microsoft Excel), with all data and formulas intact. Please also include electronic copies (Microsoft Excel) of the Exhibit, leaving all data and formulas intact.
13. Please provide copies of the source documents, work papers, and underlying data used in the development of Tables WEA-1 through WEA-6. Please provide the data and work papers in both hard copy and electronic formats (Microsoft Excel), with all data and formulas intact. Please also include electronic copies (Microsoft Excel) of the Exhibit, leaving all data and formulas intact.

Capital Structure & Cost of Capital

14. Please provide a copy of Mr. Reitter's testimony in Microsoft Word.
15. Please provide copies of all source documents, articles, cited documents listed in footnotes, regulatory decisions, work papers, and other sources used in the development and preparation of the testimony of Mr. Reitter.
16. Please provide the quarterly capitalization amounts and ratios, including and excluding short-term debt, for the past three years for Kentucky Power Company and AEP. Please provide the data in both hard copy and electronic (Microsoft Excel) formats, with all data and formulas intact.

APPLICATION OF KENTUCKY POWER COMPANY FOR
A GENERAL ADJUSTMENT OF ELECTRIC RATES
ATTORNEY GENERAL'S INITIAL DATA REQUESTS
CASE No. 2013-00197

17. Please provide all data, assumptions, calculations, work papers and source documents used in the development of the Company's proposed capital structure. Please provide the data in both hard copy and electronic (Microsoft Excel) formats, with all data and formulas intact.
18. Please provide all data, assumptions, calculations, work papers and source documents used in the development of the Company's proposed long-term debt cost rate. Please provide the data in both hard copy and electronic (Microsoft Excel) formats, with all data and formulas intact.
19. Please provide all data, assumptions, calculations, work papers and source documents used in the development of the Company's proposed short-term debt cost rate and accounts receivable cost rate. Please provide the data in both hard copy and electronic (Microsoft Excel) formats, with all data and formulas intact.
20. With reference to page 8, line 1, please provide: (1) copies of all workpapers and data used to derive the 150 basis point yield differential; and (2) the data in both hard copy and electronic (Microsoft Excel) formats, with all data and formulas intact.

General Questions and Revenue Requirement

21. With regard to uncollectible expenses, please provide the following information:
 - a. The actual account 904 uncollectible expenses and residential, commercial and public authority revenues for FY 2013 YTD, FY 2012, FY 2011, FY 2010, FY 2009, as well as the ratios of uncollectible expenses to the total of residential, commercial and public authority revenues. Please show calculation of ratios; and
 - b. The basis for any uncollectible ratio.
22. Please provide the following actual test-year amounts by class or rate schedule as available:
 - a. Late payment charges,
 - b. Customer deposits,
 - c. Customer advances, and,
 - d. Uncollectibles expense.

APPLICATION OF KENTUCKY POWER COMPANY FOR
A GENERAL ADJUSTMENT OF ELECTRIC RATES
ATTORNEY GENERAL'S INITIAL DATA REQUESTS
CASE No. 2013-00197

23. Please provide the annual level of write-offs by rate schedule for each of the last five (5) years (net of surrendered deposits).
24. Provide by account the monthly amortization of rate case expenses incurred in Case No. 2009-00459.
25. Provide estimated rate case expenses filed in both the application and in response to applicable data requests filed in Case No. 2009-00459.
26. With regard to professional service expenses, please provide the following information:
 - a. In the same format and detail as required per the filing requirements, provide a breakout of professional services expenses (e.g., legal, engineering, accounting, other) included in the adjusted test year results.
 - b. Equivalent actual professional service expenses (by the categories identified in subpart a above) booked in each of the years 2010 through 2012.
 - c. For each of the expense category expenses from 2010 through the pro forma test year to be provided in response to subparts a and b above, provide the portions charged to O&M expense.
27. Using **OAG Schedule 1 (Excel schedule)** which is attached to these DRs, provide Kentucky Power's payroll information, showing:
 - a. Schedule 1A and 1C - The amount and percent of payroll costs expensed and capitalized by the categories of payroll labor, benefits (if possible, payroll taxes, other payroll (if applicable), and nonregulated payroll (if applicable).
 - b. Schedule 1B - The amount and percent of payroll costs expensed and capitalized by primary account in total (although it is not necessary to show these payroll costs by categories of labor, benefits, other, and nonregulated).
 - c. Schedule 1A, 1B and 1C - Show the previous information for the periods: historic test period; change from historic test period in Case No. 2009-

APPLICATION OF KENTUCKY POWER COMPANY FOR
A GENERAL ADJUSTMENT OF ELECTRIC RATES
ATTORNEY GENERAL'S INITIAL DATA REQUESTS
CASE No. 2013-00197

00459; FYE September 30, 2012, FYE September 30, 2011 and FYE September 30, 2010.

- d. Schedule 1A, 1B and 1C - Explain the reasons for changes in the percent of payroll expensed and capitalized for each period and provide related supporting documentation and calculations.
 - e. Schedule 1A, 1B and 1C - Explain the reason for changes in the amount of payroll labor, benefits (for each of the benefits categories of pension/retirement, FAS 106, employee insurance ESOP, and other), payroll taxes, other payroll, and nonregulated payroll for each period, when the amount varies by 5% or more between each period and provide supporting documentation and calculations.
28. How much does Kentucky Power pay American Electric Power Service Corporation ("AEPSC") on an annual basis? Please provide a specific schedule of payments between January 1, 2010 and the present.
29. Explain in detail any and all services or goods that American Electric Power Corporate Services Company provides Kentucky Power on an annual basis.
30. Please provide the number AEPSC employees, who have provided services to Kentucky Power Company, in total and broken out by employee or service category for each month beginning January 1, 2012 through May 2013.
31. Provide a copy of an example of a current residential bill based on the average residential usage, as well as on the following usage levels: 900 kWh, 1000 kWh, 1100 kWh, 1200 kWh, 1300 kWh, and 1400 kWh. The example should include any and all charges, whether customer charge, DSM, riders, trackers, taxes, etc. The bill should be indicative of the total amount charged to the customer for that billing cycle.
32. Please provide copies of all Board of Director's minutes and internal management meeting minutes between January 1, 2010 and the present, inclusive, in which the subject of Kentucky Power Company's rates and specifically this rate application was discussed.
33. Please provide a list of any incentive compensation plans or programs, bonus plans or programs or other incentive award programs in effect at Kentucky Power Company for each year beginning January 1, 2010 through the present. For each

APPLICATION OF KENTUCKY POWER COMPANY FOR
A GENERAL ADJUSTMENT OF ELECTRIC RATES
ATTORNEY GENERAL'S INITIAL DATA REQUESTS
CASE No. 2013-00197

program referenced above, which has been in effect during the period listed above, please provide a complete copy of the plan or program materials including but not limited to the following information:

- a. The various goals on which incentive payments were to be determined and the actual achievement attained with specificity (the response should show the actual metrics and not only a reference that the goal was at target, not at target, at maximum, etc.) each calendar year 2010 through 2013, and including the test year;
 - b. The total Company amount of incentive compensation capitalized and the amount expensed for each calendar year 2010 through 2013, and including the test year;
 - c. The number of employees eligible under the plan for incentive compensation payment and the number of eligible employees that did not receive incentive compensation payment each calendar year 2010 through 2013, and including the test year; and
 - d. Any studies Kentucky Power Company has justifying or otherwise comparing its incentive/bonus program(s) to those allowed in other jurisdictions.
34. Internal Audits. Provide a list of internal audits completed, scheduled, or in progress at the Company for the years 2009-2013. For each, list the subject of the audit, date of audit, date of report, and title of report. Provide a copy of each of the completed studies for review on-site.
35. Legal Settlements. List all amounts over \$50,000 included in the test year which are the result of the settlements of claims against the Company.
36. Management & Performance Audit. Please provide a copy of the last management and performance audit report of the Company issued.
37. Officer Compensation. Please identify and provide a copy of all compensation surveys, studies of total compensation and payroll studies that the Company has used in the past five years, is currently using, and/or plans to use in 2013-2015 to evaluate whether the compensation levels of its executives are reasonable.

APPLICATION OF KENTUCKY POWER COMPANY FOR
A GENERAL ADJUSTMENT OF ELECTRIC RATES
ATTORNEY GENERAL'S INITIAL DATA REQUESTS
CASE No. 2013-00197

38. Penalties and Fines. Provide for each year 2009 through 2012, 2013 year-to-date a list of any and all penalties and fines paid by the Company and a description of why the penalty/fine was paid.
39. Early Retirement Plan. Did the Company offer an early retirement plan during the period 2010-2013 year-to-date? If so, provide details including written descriptions provided to potentially eligible employees. Provide the details of impacts on annual expenses. Include a copy of any cost-benefit analyses associated with such early retirement programs. Also, describe any early retirement or employee severance plans being considered for the test year and indicate whether or not the program is reflected in the filing. If so, identify where.
40. Plant Held for Future Use ("PHFU"). Provide for each year 2009 through 2012, 2013 year-to-date and the test year a summary of all PHFU showing a description of the property, the date acquired, the date included in PHFU, the proposed site use and a date for any proposed plant to be constructed and put in service. Property Taxes. For each taxing district, please provide the data that tax bills are sent and when they are paid.
41. Property Taxes. For each taxing district, for any given year, please indicate whether taxes are based on actual plant in service or whether it is based on an assessed value.
- a. If the Company is taxed based on an assessed value, please indicate when the assessment is made relative to when the tax bill is issued (i.e. if tax bills are sent June 1, on what date is the assessment based on).
- b. Property Taxes. Assume that new plant in service was placed into service on January 1, 2012 at a cost of \$1,000,000: for each taxing district, please provide the tax rate per thousand dollars and provide a calculation of how much tax the Company would have to pay, the date that the tax bill would be sent and the date the payment would be due.
- c. Property Taxes. Provide on a monthly basis the company's property taxes for the period 2009 through 2013 year-to-date and the test year.
42. Rental Income. Please provide annual rental income for each year 2010 through 2012, 2013 year-to-date and the test year.

APPLICATION OF KENTUCKY POWER COMPANY FOR
A GENERAL ADJUSTMENT OF ELECTRIC RATES
ATTORNEY GENERAL'S INITIAL DATA REQUESTS
CASE No. 2013-00197

43. Research and Development. Identify the amount of research and development expense recorded during the test year and identify the account charged for each project. Provide a description of the project and any and all associated cost/benefit analysis. Also, identify whether the project is recurring in nature.
44. Reserve Accounts. Provide the monthly balances in each reserve account (e.g., injuries and damages reserve account) for each year 2010 through 2012, 2013 year-to-date and the test year. This listing should include the monthly debits and credits to the reserve accounts.
45. Revenues. Provide by month for each year 2010 through 2012, 2013 year-to-date and the test year, the revenues from customers.
46. Other Revenues. Please provide the amount of Other Revenues by revenue type for each year 2010 through 2012, 2013 year-to-date and the test year.
47. Late Payment Revenues. Provide the annual actual late payment revenues for each year 2010 through 2012, 2013 year-to-date and the test year.
48. Miscellaneous Revenues. Provide the annual actual miscellaneous revenues for each year 2010 through 2012, 2013 year-to-date and the test year.
49. Trial Balance. Provide the trial balances for the years ending December 31, 2010 through 2012 and 2013 year-to-date.
50. Please provide copies of any existing Labor Agreements and any source documents, work papers and underlying data being used in any current or future labor negotiations.
51. Accounts Receivable. For each year 2010 through 2012, 2013 year-to-date and the test year, provide the monthly accounts receivable balance due from customers.
52. Advertising. Provide the total advertising expense for each year 2010 through 2012, 2013 year-to-date and the test year.

APPLICATION OF KENTUCKY POWER COMPANY FOR
A GENERAL ADJUSTMENT OF ELECTRIC RATES
ATTORNEY GENERAL'S INITIAL DATA REQUESTS
CASE No. 2013-00197

General Questions as to Application, Testimony and Proof of Publication

53. Please provide copies of all source documents, work papers, and other sources used in the development and preparation of the direct testimony of Alex E. Vaughan. Please also include electronic copies (Microsoft Excel) of the Exhibits provided with the Vaughan testimony, leaving all data and formulas intact.
54. Please confirm that the Virginia State Corporation Commission has denied Appalachian Power Company's application for a fifty percent (50%) undivided interest in the Mitchell Unites. Please advise whether this denial has affected in any way the testimony of Mr. Vaughan, including but not limited to the limitations of the cost of service study as described by Mr. Vaughan at page 3, lines 9-18.
55. Please provide copies of all source documents, work papers, and other sources used in the development and preparation of the direct testimony of Ranie K. Wohnhas. Please also include electronic copies (Microsoft Excel) of the Exhibits provided with the Vaughan testimony, leaving all data and formulas intact.
56. Please reference the direct testimony of Ranie K. Wohnhas beginning at page 30. Please confirm that the Company voluntarily withdrew its application (Case No. 2011-00401) for environmental cost recovery relating to the proposed retrofit of the Big Sandy Unit 2 with a dry flue gas desulphurization unit ("DFGD") after hearing and the filing of post-hearing briefs in the matter.
57. Please reference generally the direct testimony of Ranie K. Wohnhas and the Notice of Filing of Proof of Publication by Kentucky Power Company, filed on July 24, 2013. Please answer the questions and provide the information requested below:
 - a. Please provide copies of all source documents, work papers, and other sources used in the development and preparation of the Tariff P.P.A. and the tables located on pages 17-19 of the Notice of Filing of Proof of Publication. Please include electronic copies (Microsoft Excel) of tables describing the effect of the proposed change in customer rates, leaving all data and formulas intact.
 - b. Please explain why the Transmission Adjustment proposed by Kentucky Power Company will result in increased rates for the residential class.
 - c. Please explain why the Transmission Adjustment proposed by Kentucky Power will result in increased rates for the Commercial and Industrial Power Time-of-Day class.
 - d. Please describe in detail the benefits of the Transmission Adjustment as proposed by Kentucky Power Company.

APPLICATION OF KENTUCKY POWER COMPANY FOR
A GENERAL ADJUSTMENT OF ELECTRIC RATES
ATTORNEY GENERAL'S INITIAL DATA REQUESTS
CASE No. 2013-00197

58. Please reference page 1 of the Notice/Proof detailing the Tariff Changes. Please identify all relevant testimony, studies or data to support the increase in reconnection and disconnect charges as proposed by Kentucky Power Company.
59. Regarding Home Energy Assistance ("HEA"), please confirm that:
- a. The \$0.15 per month per meter charge relating to the HEA is charged directly to ratepayers;
 - b. None of the foregoing total in HEA is derived from shareholder contributions; and
 - c. Please provide an annual total in HEA for the years 2010 through the present.
60. Please reference Petition at pages 5-6, stating the reasons for Kentucky Power Company's request for a rate increase. Please confirm that the application presumes the Commission's approval of either (a) the Company's application for a fifty percent (50%) undivided interest in the Mitchell Units as filed in the Company's application in Case No. 2012-00578 or (b) the Commission's acceptance of the proposed partial Stipulation and Settlement Agreement in Case No. 2012-00578, to which the Attorney General was not a party.

OAG Schedule 1 - Data Request Regarding Expensed and Capitalized Payroll Costs

Historic Test Period 2013-00197

Change from Historic Test Period in 2009-00459

Separately show the amount of all Co. adjustments

Separately show the amount of all Co. adjustments

Line	Payroll	<i>Historic Test Period 2013-00197</i>		<i>Change from Historic Test Period in 2009-00459</i>	
		<i>Exp. Amount/Percent</i>	<i>Capital. Amount/Percent</i>	<i>Exp. Amount/Percent</i>	<i>Capital. Amount/Percent</i>
	Schedule 1A:				
	Total Payroll Costs by Type:				
1	Payroll Labor				
2	Long-term incentives				
3	Short-term incentives				
4	Bonuses				
5	Annual payroll increases (COLA and merit)				
6	Deferred compensation				
7	SERP				
8	Benefits				
9	Payroll Taxes				
10	Severance costs				
11	Retention bonuses/payments				
12	Other payroll costs				
13	Nonregulated payroll				
14	Grand Total Payroll Costs				
16	Schedule 1B:				
17	Total Payroll Costs by Account Designation:				
18	Operation - Production excluding fuel				
19	Operation - Production - fuel				
20	Operation - Other power supply				
21	Operation - transmission				
22	Operation - RTO/ISO				
23	Operation - Customer accounts				
24	Consumer service & informational expense				
25	Operation - Sales				
26	Operation - Administration and General				
27	Maintenance - Production				
28	Maintenance - transmission				
29	Maintenance - general plant				
30	Other payroll by primary account				
31	Grand Total Payroll Costs				
33	Schedule 1C:				
34	Detailed Benefits Amounts:				
35	Pension & Retirement Benefits				
36	OPEB				
37	FAS 106 Benefits				
38	Employee Insurance Benefits				
39	Other Benefits				
40	Grand Total Benefits Costs				

